

General Ledger Report
Seasons at Sandpoint
Marina
From December 01, 2022 To December 31, 2022

Date	Batch	Source	Project	Description	Reference	Amount
Assets						
1008 - Pacific Premier Bank Marina Ck- 3347 - Marina					Opening Balance:	6,802.17
12/15/2022	6622033	AP		Check Run 12-15-2022		
12/22/2022	6632268	AP		Check Run 12-22-2022		
12/29/2022	6640144	JE		Standard Journal Entry.		
12/31/2022	6661858	GJ		GL Monthly Closing Entry		
	6661870	JE		Standard Journal Entry.		
	6685272	JE		Standard Journal Entry.		
	6685624	JE		Standard Journal Entry.		
	6716095	JE		Standard Journal Entry.		
				Seasons at Sandpoint PPB CK 3230	Check No 02000000	(64.09)
				Seasons at Sandpoint PPB CK 3230	Check No 02000001	(928.72)
				Elite Alliance Inv 2415	Marina	(160.00)
				Record Marina Fees	Dec '22	1,023.50
				December Reserve Transfer		(1,671.00)
				Reverse Sept B#6597660		(500.00)
				December Repair & Maintenance		(1,656.00)
				10/10 * 11/8/2022	Avista	(125.80)
				Total December, 2022:		(4,082.11)
				Ending Balance 1008 - Pacific Premier Bank Marina Ck- 3347		2,720.06
1015 - Pacific Premier Bnk-Marina Rsrve-2132CLS - Marina					Opening Balance:	134,800.29
12/31/2022	6661858	GJ		GL Monthly Closing Entry		
	6661870	JE		Standard Journal Entry.		
	6685272	JE		Standard Journal Entry.		
				Interest	Dec '22	22.41
				December Reserve Transfer		1,671.00
				Reverse Sept B#6597660		500.00
				Total December, 2022:		2,193.41
				Ending Balance 1015 - Pacific Premier Bnk-Marina Rsrve-2132CLS		136,993.70
1330 - Prepaid Expenses - Marina					Opening Balance:	2,879.53
12/01/2022	6683701	RV		Reversing Journal Entry.		
				Move to December	IPFS -Installment #5	(2,879.53)
				Total December, 2022:		(2,879.53)
				Ending Balance 1330 - Prepaid Expenses		0.00
1925 - Due to Reserves from Operating - Marina					Opening Balance:	(6,000.00)
12/31/2022	6685272	JE		Standard Journal Entry.		
	6753452	JE		Standard Journal Entry.		
				Reverse Sept B#6597660		500.00
				Move to Equity per Email-S Olpin	K Ceneviva	5,500.00
				Total December, 2022:		6,000.00
				Ending Balance 1925 - Due to Reserves from Operating		0.00
1975 - Due from Operating to Reserves - Marina					Opening Balance:	6,000.00
12/31/2022	6685272	JE		Standard Journal Entry.		
	6753452	JE		Standard Journal Entry.		
				Reverse Sept B#6597660		(500.00)
				Move to Equity per Email-S Olpin	K Ceneviva	(5,500.00)
				Total December, 2022:		(6,000.00)
				Ending Balance 1975 - Due from Operating to Reserves		0.00

**General Ledger Report
Seasons at Sandpoint
Marina**

From December 01, 2022 To December 31, 2022

Date	Batch	Source	Project	Description	Reference	Amount
Liabilities						
2250 - Deferred Assessments - Marina					Opening Balance:	(7,616.70)
12/31/2022	6661858	GJ		GL Monthly Closing Entry	Assessments	
					Dec '22	7,616.70
					Total December, 2022:	7,616.70
					Ending Balance 2250 - Deferred Assessments	0.00
2406 - Accrued Expense - Marina					Opening Balance:	(200.80)
12/01/2022	6673082	RV		Reversing Journal Entry.	Accrue Avista 11/8*12/9/2022	
	6683701	RV		Reversing Journal Entry.	Accrue November Acctg Fee	125.80
12/31/2022	6683818	RV		Reversing Journal Entry.	12/9 * 1/11/2023 Marina	75.00
	6716027	RV		Reversing Journal Entry.	Accrue November Acctg Fee	(122.23)
					PMG	(75.00)
					Total December, 2022:	3.57
					Ending Balance 2406 - Accrued Expense	(197.23)
Owners' Equity						
3001 - Prior Year Owners Equity - Marina					Opening Balance:	4,242.24
12/31/2022	6736927	JE		Standard Journal Entry.	Correct 2022 Net Income Loss	(2,473.00)
	6753452	JE		Standard Journal Entry.	Move to Equity per Email-S Olpin	(5,500.00)
					K Ceneviva	(7,973.00)
					Total December, 2022:	(7,973.00)
					Ending Balance 3001 - Prior Year Owners Equity	(3,730.76)
3310 - Reserves - Opening Balance - Marina					Opening Balance:	(123,211.00)
12/31/2022	6753452	JE		Standard Journal Entry.	Move to Equity per Email-S Olpin	
					K Ceneviva	5,500.00
					Total December, 2022:	5,500.00
					Ending Balance 3310 - Reserves - Opening Balance	(117,711.00)
3320 - Reserves - Contributions - Marina - Marina					Opening Balance:	(18,493.63)
12/31/2022	6661858	GJ		GL Monthly Closing Entry	Interest - PPB Marina Reserve	(22.41)
					Reserves	(1,671.00)
					Total December, 2022:	(1,693.41)
					Ending Balance 3320 - Reserves - Contributions - Marina	(20,187.04)
3330 - Reserves - Expenditures - Marina - Marina					Opening Balance:	904.34
					No Activity this period	0.00
						0.00
					Ending Balance 3330 - Reserves - Expenditures - Marina	904.34

General Ledger Report
Seasons at Sandpoint
Marina
From December 01, 2022 To December 31, 2022

Date	Batch	Source	Project	Description	Reference	Amount	
Income							
40171 - Marina Assessments-Sold - Marina						Opening Balance:	(83,783.70)
12/31/2022	6649620	C3 AR Adjustment - Marina Assessment Cred		Adjust Account 00557-1369	AR Adjust Batch	362.70	
	6661858	GJ GL Monthly Closing Entry		Assessments	Dec '22	(7,616.70)	
	6723940	C3 AR Adjustment - Marina Assessment Cred		Adjust Account 00427-7583	AR Adjust Batch	362.70	
	6723942	C3 AR Adjustment - Marina Assessment		Adjust Account 00434-4872	AR Adjust Batch	(362.70)	
						Total December, 2022:	(7,254.00)
						Ending Balance 40171 - Marina Assessments-Sold	(91,037.70)
40180 - Interest Income - Marina						Opening Balance:	(112.63)
12/31/2022	6661858	GJ GL Monthly Closing Entry		Interest - PPB Marina Reserve	Dec '22	(22.41)	
						Total December, 2022:	(22.41)
						Ending Balance 40180 - Interest Income	(135.04)
Expenses							
70505 - Hourly - Marina						Opening Balance:	13,772.88
				No Activity this period		0.00	
						0.00	
						Ending Balance 70505 - Hourly	13,772.88
70513 - FICA/Social Security Tax - Marina						Opening Balance:	826.37
				No Activity this period		0.00	
						0.00	
						Ending Balance 70513 - FICA/Social Security Tax	826.37
70516 - Unemployment Tax - Marina						Opening Balance:	68.89
				No Activity this period		0.00	
						0.00	
						Ending Balance 70516 - Unemployment Tax	68.89
70518 - Workers Compensation - Marina						Opening Balance:	1,377.29
				No Activity this period		0.00	
						0.00	
						Ending Balance 70518 - Workers Compensation	1,377.29
70530 - Operating Supplies/Small Equipment - Marina						Opening Balance:	639.36
12/06/2022	6622031	AP Seasons at Sandpoint PPB CK 3230		Hose Fitting		64.09	

**General Ledger Report
Seasons at Sandpoint
Marina**
From December 01, 2022 To December 31, 2022

Date	Batch	Source	Project	Description	Reference	Amount
Expenses						
70530 - Operating Supplies/Small Equipment - Marina					Balance From Previous Page:	703.45
12/31/2022	6716189	JE Standard Journal Entry.		RC from 70530	Antifreeze	928.72
						<u>928.72</u>
						Total December, 2022: 992.81
						<u>992.81</u>
						Ending Balance 70530 - Operating Supplies/Small Equipment 1,632.17
70535 - Marina Fees - Marina					Opening Balance:	(11,258.50)
12/31/2022	6661858	GJ GL Monthly Closing Entry		Record Marina Fees	Dec '22	(1,023.50)
						<u>(1,023.50)</u>
						Total December, 2022: (1,023.50)
						<u>(1,023.50)</u>
						Ending Balance 70535 - Marina Fees (12,282.00)
70550 - Repairs/Maintenance - Marina					Opening Balance:	19,694.00
12/31/2022	6685624	JE Standard Journal Entry.		December Repair & Maintenance		1,656.00
						<u>1,656.00</u>
						Total December, 2022: 1,656.00
						<u>1,656.00</u>
						Ending Balance 70550 - Repairs/Maintenance 21,350.00
70551 - Grounds Miscellaneous - Marina					Opening Balance:	1,660.00
				No Activity this period		0.00
						<u>0.00</u>
						0.00
						Ending Balance 70551 - Grounds Miscellaneous 1,660.00
70570 - Electricity - Marina					Opening Balance:	1,295.95
12/01/2022	6673082	RV Reversing Journal Entry.		Accrue Avista 11/8*12/9/2022		(125.80)
12/31/2022	6683818	RV Reversing Journal Entry.		12/9 * 1/11/2023 Marina	Avista	122.23
	6716095	JE Standard Journal Entry.		10/10 * 11/8/2022	Avista	125.80
						<u>122.23</u>
						Total December, 2022: 122.23
						<u>122.23</u>
						Ending Balance 70570 - Electricity 1,418.18
70571 - Water & Sewer - Marina					Opening Balance:	1,238.00
				No Activity this period		0.00
						<u>0.00</u>
						0.00
						Ending Balance 70571 - Water & Sewer 1,238.00
70575 - Accounting Fees - Marina					Opening Balance:	825.00
12/01/2022	6683701	RV Reversing Journal Entry.		Accrue November Acctg Fee	PMG	(75.00)
12/31/2022	6716027	RV Reversing Journal Entry.		Accrue November Acctg Fee	PMG	75.00
						<u>75.00</u>

General Ledger Report
Seasons at Sandpoint
Marina
From December 01, 2022 To December 31, 2022

Date	Batch	Source	Project	Description	Reference	Amount
Expenses						
70575 - Accounting Fees - Marina						
12/31/2022	6716027	RV Reversing Journal Entry.		Accrue December Acctg Fee		
					Balance From Previous Page:	825.00
					PMG	75.00
					Total December, 2022:	75.00
					Ending Balance 70575 - Accounting Fees	900.00
70580 - Insurance - Marina						
12/01/2022	6683701	RV Reversing Journal Entry.		Move to December		
					Opening Balance:	30,662.54
					IPFS -Installment #5	2,879.53
					Total December, 2022:	2,879.53
					Ending Balance 70580 - Insurance	33,542.07
70585 - Tax/License - Marina						
				No Activity this period		
					Opening Balance:	3,680.00
						0.00
						0.00
					Ending Balance 70585 - Tax/License	3,680.00
70600 - Reserves - Marina						
12/31/2022	6661858	GJ GL Monthly Closing Entry		Reserves		
					Opening Balance:	18,381.00
					Dec '22	1,671.00
					Total December, 2022:	1,671.00
					Ending Balance 70600 - Reserves	20,052.00
70609 - Employee Background Check - Marina						
				No Activity this period		
					Opening Balance:	515.00
						0.00
						0.00
					Ending Balance 70609 - Employee Background Check	515.00
70610 - Payroll Processing Fee - Marina						
				No Activity this period		
					Opening Balance:	574.78
						0.00
						0.00
					Ending Balance 70610 - Payroll Processing Fee	574.78
70611 - Management Fee - Marina						
12/29/2022	6640144	JE Standard Journal Entry.		Elite Alliance Inv 2415		
					Opening Balance:	1,760.00
					December Service	160.00
					Total December, 2022:	160.00
					Ending Balance 70611 - Management Fee	1,920.00

General Ledger Report
Seasons at Sandpoint
Marina
 From December 01, 2022 To December 31, 2022

Date	Batch	Source	Project	Description	Reference	Amount
Expenses						
90205 - Interest Earned - Marina						
12/31/2022	6661858	GJ GL Monthly Closing Entry		Interest - PPB Marina Reserve		
					Opening Balance:	112.63
					Dec '22	22.41
					Total December, 2022:	<u>22.41</u>
					Ending Balance 90205 - Interest Earned	<u>135.04</u>
					Ending Balance:	<u><u>(2,035.30)</u></u>